

**Amendments to the Claims:**

*This listing of claims will replace all prior versions, and listings, of claims in the application:*

1. (Currently Amended) An ~~improved and~~ automated, computer-implemented method of analyzing and comparing financial data, the method comprised of:  
gathering data from at least one field in at least two different financial statements;

determining the applicability of a first subroutine to the gathered data;

if applicable, applying the first subroutine to the gathered data;

determining the applicability of a second subroutine to the gathered data;

if applicable, applying the second subroutine to the gathered data;

determining the applicability of a third subroutine to the gathered data;

if applicable, applying the third subroutine to the gathered data; and

reporting the results of the first subroutine, the second subroutine, and the third subroutine to identify underlying factors which cause changes in revenue and cost,

wherein the first subroutine is a volume variance subroutine, a mix variance subroutine, a net revenue change variance subroutine, a cost change variance subroutine, an exchange variance subroutine or a one-time subroutine.

2. (Canceled)

3-11. (Original)

12. (Currently Amended) An ~~improved and~~ automated, computer-implemented method of analyzing and comparing financial data, the method comprised of:  
gathering data from at least one field in at least two different financial statements;

determining the applicability of a volume variance subroutine to the gathered data;

if applicable, applying the volume variance subroutine against the gathered data resulting in volume variance data;

determining the applicability of a mix variance subroutine to the gathered data;

if applicable, applying the mix variance subroutine against the gathered data resulting in mix variance data;

determining the applicability of a net revenue change variance subroutine to the gathered data;

if applicable, applying a net revenue change variance subroutine against the gathered data resulting in net revenue variance data;

determining the applicability of a cost change variance subroutine to the gathered data;

if applicable, applying the cost change variance subroutine against the gathered data resulting in cost change variance data;

determining the applicability of an exchange variance subroutine to the gathered data;

if applicable, applying the exchange variance subroutine against the gathered data resulting in exchange variance data;

determining the applicability of a one-time variance subroutine to the gathered data;

if applicable, applying the one-time subroutine against the gathered data resulting in one-time variance data; and

reporting the volume variance data, the mix variance data, the net revenue variance data, the cost change variance data, the exchange variance data, and the one-time variance data to identify the basis for changes in profit, revenue, and costs.

( 13-16. (Original) )